

**ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 6,932	\$ 5,276	\$ (1,656)
State grants	15,035	13,851	(1,184)
Intergovernmental services	165	1,172	1,007
Total intergovernmental revenues	<u>22,132</u>	<u>20,299</u>	<u>(1,833)</u>
Charges for services			
Interfund/department charges for services	<u>1,596</u>	<u>328</u>	<u>(1,268)</u>
Miscellaneous revenues	356	58	(298)
Transfers in	<u>3,468</u>	<u>3,408</u>	<u>(60)</u>
<b>TOTAL REVENUES</b>	<u>27,552</u>	<u>24,093</u>	<u>(3,459)</u>
<b>EXPENDITURES</b>			
Current			
Mental and physical health			
Personal services		3,690	
Supplies		36	
Contract services and other charges		18,681	
Interfund payments for services		1,875	
Total mental and physical health	<u>28,147</u>	<u>24,282</u>	<u>3,865</u>
Capital outlay			
Capitalized expenditures	<u>50</u>	<u>30</u>	<u>20</u>
Transfers out	<u>41</u>	<u>6</u>	<u>35</u>
<b>TOTAL EXPENDITURES</b>	<u>28,238</u>	<u>24,318</u>	<u>3,920</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (686)</u>	(225)	<u>\$ 461</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		108	
Deficiency of revenues under expenditures		(117)	
Fund balance - January 1, 2007		2,537	
Fund balance - December 31, 2007		<u>\$ 2,420</u>	

**ARTS AND CULTURAL DEVELOPMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(IN THOUSANDS)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Retail sales and use taxes -			
Hotel/motel tax	\$ 10,426	\$ 10,499	\$ 73
Charges for services			
Interfund/department charges for services	-	800	800
Interest earnings	10	377	367
Transfers in	3,871	3,530	(341)
<b>TOTAL REVENUES</b>	<u>14,307</u>	<u>15,206</u>	<u>899</u>
<b>EXPENDITURES</b>			
Current			
Culture and recreation			
Contract services and other charges	14,772	14,717	55
<b>TOTAL EXPENDITURES</b>	<u>14,772</u>	<u>14,717</u>	<u>55</u>
Excess (deficiency) of revenues over			
(under) expenditures (budgetary basis)	<u>\$ (465)</u>	489	<u>\$ 954</u>
Adjustment from budgetary basis			
to GAAP basis		(16) <sup>(a)</sup>	
Excess of revenues over expenditures		473	
Fund balance - January 1, 2007		2,265	
Fund balance - December 31, 2007		<u>\$ 2,738</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Expenditures on budgetary basis not a GAAP basis			
2006 accrued expenditures paid in 2007		\$ 1,222	
Recognition of unrealized loss on investments, on a GAAP basis		(7)	
2007 CDA noncash GAAP basis expenditures		(62)	
2007 Transfers of one percent for Arts (Enterprise Funds)		(1,169)	
Adjustment from budgetary basis to GAAP basis		<u>\$ (16)</u>	

**AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(IN THOUSANDS)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 16,853	\$ 16,705	\$ (148)
Interest earnings	170	428	258
Sale of capital assets	-	18	18
<b>TOTAL REVENUES</b>	<u>17,023</u>	<u>17,151</u>	<u>128</u>
<b>EXPENDITURES</b>			
Current			
Law, safety and justice			
Personal services		6,830	
Supplies		197	
Contract services and other charges		5,739	
Interfund payments for services		1,165	
Total law, safety and justice	<u>14,684</u>	<u>13,931</u>	<u>753</u>
Capital outlay			
Capitalized expenditures	<u>6,918</u>	<u>976</u>	<u>5,942</u>
Transfers out	<u>23</u>	<u>10</u>	<u>13</u>
<b>TOTAL EXPENDITURES</b>	<u>21,625</u>	<u>14,917</u>	<u>6,708</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (4,602)</u>	2,234	<u>\$ 6,836</u>
Adjustment from budgetary basis to GAAP basis		2,321 <sup>(a)</sup>	
Excess of revenues over expenditures		4,555	
Fund balance - January 1, 2007		7,015	
Fund balance - December 31, 2007		<u>\$ 11,570</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (143)	
Encumbrances not included in GAAP basis expenditures		2,464	
Adjustment from budgetary basis to GAAP basis		<u>\$ 2,321</u>	

**CITIZEN COUNCILOR REVOLVING FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(IN THOUSANDS)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Miscellaneous Revenues			
Contributions from private sources	\$ -	\$ 20	\$ 20
<b>TOTAL REVENUES</b>	<u>-</u>	<u>20</u>	<u>20</u>
 Excess of revenue over expenditures	 <u>\$ -</u>	 20	 <u>\$ 20</u>
 Fund balance - January 1, 2007		 -	
Fund balance - December 31, 2007		<u>\$ 20</u>	

**COUNTY ROAD FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 77,686	\$ 77,335	\$ (351)
Business and other taxes	225	299	74
Total taxes	<u>77,911</u>	<u>77,634</u>	<u>(277)</u>
Intergovernmental revenues			
Federal grants	7,299	2,506	(4,793)
State grants	16,442	15,594	(848)
Intergovernmental services	<u>11,323</u>	<u>7,879</u>	<u>(3,444)</u>
Total intergovernmental revenues	<u>35,064</u>	<u>25,979</u>	<u>(9,085)</u>
Charges for services			
General government	6	4	(2)
Transportation	2,300	2,398	98
Economic environment	39	30	(9)
Mental and physical health	606	-	(606)
Interfund/department charges for services	<u>115</u>	<u>2,044</u>	<u>1,929</u>
Total charges for services	<u>3,066</u>	<u>4,476</u>	<u>1,410</u>
Fines and forfeits	<u>-</u>	<u>6</u>	<u>6</u>
Interest earnings	<u>213</u>	<u>299</u>	<u>86</u>
Miscellaneous revenues			
Rents and royalties	144	111	(33)
Other miscellaneous revenues	<u>64</u>	<u>9</u>	<u>(55)</u>
Total miscellaneous revenues	<u>208</u>	<u>120</u>	<u>(88)</u>
Transfers in	<u>1,040</u>	<u>1,045</u>	<u>5</u>
Sale of capital assets	<u>3,253</u>	<u>771</u>	<u>(2,482)</u>
<b>TOTAL REVENUES</b>	<u>120,755</u>	<u>110,330</u>	<u>(10,425)</u>
<b>EXPENDITURES</b>			
Current			
Transportation			
Personal services		36,842	
Supplies		7,011	
Contract services and other charges		6,836	
Intergovernmental services		6,073	
Interfund payments for services		<u>22,086</u>	
Total transportation	<u>81,110</u>	<u>78,848</u>	<u>2,262</u>
Capital outlay			
Capital projects			
Road and street construction	49	49	-
Capitalized expenditures	<u>684</u>	<u>668</u>	<u>16</u>
Total capital outlay	<u>733</u>	<u>717</u>	<u>16</u>
Transfers out	<u>39,264</u>	<u>39,264</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>121,107</u>	<u>118,829</u>	<u>2,278</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (352)</u>	<u>(8,499)</u>	<u>\$ (8,147)</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		1,181 <sup>(a)</sup>	
Deficiency of revenues under expenditures		<u>(7,318)</u>	
Fund balance (deficit) - January 1, 2007		<u>(1,192)</u>	
Fund balance (deficit) - December 31, 2007		<u>\$ (8,510)</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (28)	
Encumbrances not included in GAAP basis expenditures		<u>1,209</u>	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,181</u>	

**DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Licenses and permits	\$ 6,966	\$ 11,289	\$ 4,323
Intergovernmental revenues			
State grants	-	10	10
Intergovernmental services	201	193	(8)
Total intergovernmental revenues	<u>201</u>	<u>203</u>	<u>2</u>
Charges for services			
General government	-	78	78
Law, safety and justice	-	179	179
Physical environment	-	5	5
Economic environment	19,482	22,465	2,983
Interfund/department charges for services	330	327	(3)
Total charges for services	<u>19,812</u>	<u>23,054</u>	<u>3,242</u>
Fines and forfeits	-	314	314
Interest earnings	400	2,398	1,998
Miscellaneous revenues	595	31	(564)
Transfers in	<u>3,633</u>	<u>3,886</u>	<u>253</u>
TOTAL REVENUES	<u>31,607</u>	<u>41,175</u>	<u>9,568</u>
<b>EXPENDITURES</b>			
Current			
Law, safety and justice			
Personal services		1,113	
Supplies		7	
Contract services and other charges		75	
Interfund payments for services		69	
Total law, safety and justice	<u>1,736</u>	<u>1,264</u>	<u>472</u>
Economic environment			
Personal services		21,928	
Supplies		206	
Contract services and other charges		2,507	
Interfund payments for services		5,324	
Total economic environment	<u>33,694</u>	<u>29,965</u>	<u>3,729</u>
Capital outlay			
Capitalized expenditures	352	323	29
Transfers out	<u>169</u>	<u>38</u>	<u>131</u>
TOTAL EXPENDITURES	<u>35,951</u>	<u>31,590</u>	<u>4,361</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (4,344)</u>	9,585	<u>\$ 13,929</u>
Adjustment from budgetary basis to GAAP basis		(506) <sup>(a)</sup>	
Excess of revenues over expenditures		9,079	
Fund balance - January 1, 2007		18,481	
Fund balance - December 31, 2007		<u>\$ 27,560</u>	
a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (704)	
Encumbrances not included in GAAP basis expenditures		198	
Adjustment from budgetary basis to GAAP basis		<u>\$ (506)</u>	

**DEVELOPMENTAL DISABILITIES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(IN THOUSANDS)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,566	\$ 2,564	\$ (2)
Business and other taxes	16	20	4
Total taxes	<u>2,582</u>	<u>2,584</u>	<u>2</u>
Intergovernmental revenues			
Intergovernmental services	<u>1,797</u>	<u>1,084</u>	<u>(713)</u>
Charges for services			
Mental and physical health	19,979	19,185	(794)
Interfund/department charges for services	1,494	1,670	176
Total charges for services	<u>21,473</u>	<u>20,855</u>	<u>(618)</u>
Miscellaneous revenues			
Other miscellaneous revenues	60	73	13
Sale of capital assets	2	3	1
Transfers in	<u>703</u>	<u>703</u>	<u>-</u>
TOTAL REVENUES	<u>26,617</u>	<u>25,302</u>	<u>(1,315)</u>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		1,618	
Supplies		28	
Contract services and other charges		136	
Interfund payments for services		408	
Total economic environment	<u>2,401</u>	<u>2,190</u>	<u>211</u>
Mental and physical health			
Personal services		1,698	
Supplies		19	
Contract services and other charges		20,582	
Interfund payments for services		931	
Total mental and physical health	<u>25,068</u>	<u>23,230</u>	<u>1,838</u>
Capital outlay			
Capitalized expenditures	45	15	30
Transfers out	<u>27</u>	<u>43</u>	<u>(16)</u>
TOTAL EXPENDITURES	<u>27,541</u>	<u>25,478</u>	<u>2,063</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (924)</u>	(176)	<u>\$ 748</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		11	
Deficiency of revenues under expenditures		<u>(165)</u>	
Fund balance - January 1, 2007		5,983	
Fund balance - December 31, 2007		<u>\$ 5,818</u>	

**EMERGENCY MEDICAL SERVICES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(IN THOUSANDS)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 38,594	\$ 39,374	\$ 780
Business and other taxes	133	131	(2)
Total taxes	<u>38,727</u>	<u>39,505</u>	<u>778</u>
Intergovernmental revenues			
State grants	<u>-</u>	<u>2</u>	<u>2</u>
Charges for services			
Mental and physical health	3	3	-
Interfund/department charges for services	<u>48</u>	<u>-</u>	<u>(48)</u>
Total charges for services	<u>51</u>	<u>3</u>	<u>(48)</u>
Interest earnings	380	541	161
Miscellaneous revenues	83	132	49
Transfers in	375	375	-
Sale of capital assets	<u>50</u>	<u>65</u>	<u>15</u>
<b>TOTAL REVENUES</b>	<u>39,666</u>	<u>40,623</u>	<u>957</u>
<b>EXPENDITURES</b>			
Current			
Law, safety and justice			
Personal services		12,609	
Supplies		535	
Contract services and other charges		27,628	
Interfund payments for services		<u>2,653</u>	
Total law, safety and justice	<u>44,489</u>	<u>43,425</u>	<u>1,064</u>
Capital outlay			
Capitalized expenditures	65	40	25
Transfers out	<u>176</u>	<u>150</u>	<u>26</u>
<b>TOTAL EXPENDITURES</b>	<u>44,730</u>	<u>43,615</u>	<u>1,115</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (5,064)</u>	(2,992)	<u>\$ 2,072</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		(169) <sup>(a)</sup>	
Deficiency of revenues under expenditures		<u>(3,161)</u>	
Fund balance - January 1, 2007		9,404	
Fund balance - December 31, 2007		<u>\$ 6,243</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis	\$	(171)	
Encumbrances not included in GAAP basis expenditures		<u>2</u>	
Adjustment from budgetary basis to GAAP basis		<u>\$ (169)</u>	



**ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Business and other taxes	\$ 14,912	\$ 15,503	\$ 591
Intergovernmental revenues			
State grants	-	65	65
Charges for services			
Interfund/departmental charges for services	317	528	211
Interest earnings	747	805	58
Miscellaneous revenue	-	1,568	1,568
	<u>15,976</u>	<u>18,469</u>	<u>2,493</u>
<b>TOTAL REVENUES</b>			
	<u>15,976</u>	<u>18,469</u>	<u>2,493</u>
<b>EXPENDITURES</b>			
Current			
Law, safety and justice			
Personal services		939	
Supplies		22	
Contract services and other charges		11,599	
Interfund payments for services		1,690	
Total law, safety and justice	<u>18,237</u>	<u>14,250</u>	<u>3,987</u>
Capital outlay			
Capitalized expenditures	3,207	3,237	(30)
Transfers out	<u>2</u>	<u>2</u>	<u>-</u>
	<u>21,446</u>	<u>17,489</u>	<u>3,957</u>
<b>TOTAL EXPENDITURES</b>			
	<u>21,446</u>	<u>17,489</u>	<u>3,957</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (5,470)</u>	980	<u>\$ 6,450</u>
Adjustment from budgetary basis to GAAP basis		835 <sup>(a)</sup>	
Excess of revenues over expenditures		<u>1,815</u>	
Fund balance - January 1, 2007		15,171	
Fund balance - December 31, 2007		<u>\$ 16,986</u>	
(a) Elements of adjustment from a budgetary basis to a GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis	\$	(298)	
Encumbrances not included on a GAAP basis		<u>1,133</u>	
Adjustment from a budgetary basis to GAAP basis	\$	<u>835</u>	

**INTERCOUNTY RIVER IMPROVEMENT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 52	\$ 51	\$ (1)
Interest earnings	<u>1</u>	<u>3</u>	<u>2</u>
<b>TOTAL REVENUES</b>	<u>53</u>	<u>54</u>	<u>1</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		15	
Contract services and other services		95	
Interfund payments for services		<u>18</u>	
Total physical environment	<u>128</u>	<u>128</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>128</u>	<u>128</u>	<u>-</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (75)</u>	(74)	<u>\$ 1</u>
Fund balance - January 1, 2007		<u>100</u>	
Fund balance - December 31, 2007		<u>\$ 26</u>	

**LOCAL HAZARDOUS WASTE FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
State grants	\$ 558	\$ 561	\$ 3
Intergovernmental services	7,092	7,280	188
Total intergovernmental revenues	<u>7,650</u>	<u>7,841</u>	<u>191</u>
Charges for services			
Mental and physical health	4,814	5,013	199
Interest earnings	59	111	52
Miscellaneous revenues	<u>-</u>	<u>6</u>	<u>6</u>
<b>TOTAL REVENUES</b>	<u>12,523</u>	<u>12,971</u>	<u>448</u>
<b>EXPENDITURES</b>			
Current			
Mental and physical health			
Contract services and other charges		2,709	
Interfund payments for services		9,697	
Total mental and physical health	<u>13,414</u>	<u>12,406</u>	<u>1,008</u>
<b>TOTAL EXPENDITURES</b>	<u>13,414</u>	<u>12,406</u>	<u>1,008</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (891)</u>	565	<u>\$ 1,456</u>
Adjustment from budgetary basis to GAAP basis - unrealized loss on investments		<u>(48)</u>	
Excess of revenues over expenditures		517	
Fund balance - January 1, 2007		3,866	
Fund balance - December 31, 2007		<u>\$ 4,383</u>	

**MENTAL HEALTH FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,566	\$ 2,564	\$ (2)
Business and other taxes	13	20	7
Total taxes	<u>2,579</u>	<u>2,584</u>	<u>5</u>
Intergovernmental revenues			
Federal grants	2,085	2,355	270
State grants	1,565	1,488	(77)
Intergovernmental services	122,989	113,273	(9,716)
Total intergovernmental revenues	<u>126,639</u>	<u>117,116</u>	<u>(9,523)</u>
Charges for services			
Interfund/department charges for services	1,780	1,627	(153)
Interest earnings	440	1,451	1,011
Miscellaneous revenues			
Rents and royalties	-	218	218
Transfers in	1,884	1,884	-
Sale of capital assets	-	3	3
TOTAL REVENUES	<u>133,322</u>	<u>124,883</u>	<u>(8,439)</u>
<b>EXPENDITURES</b>			
Current			
Mental and physical health			
Personal services		7,772	
Supplies		114	
Contract services and other charges		107,206	
Interfund payments for services		4,273	
Total mental and physical health	<u>132,486</u>	<u>119,365</u>	<u>13,121</u>
Capital outlay			
Capitalized expenditures	346	91	255
Transfers out	<u>243</u>	<u>183</u>	<u>60</u>
TOTAL EXPENDITURES	<u>133,075</u>	<u>119,639</u>	<u>13,436</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 247</u>	5,244	<u>\$ 4,997</u>
Adjustment from budgetary basis			
to GAAP basis		(405) <sup>(a)</sup>	
Excess of revenues over expenditures		<u>4,839</u>	
Fund balance - January 1, 2007		19,007	
Fund balance - December 31, 2007		<u>\$ 23,846</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (437)	
Encumbrances, not included in GAAP basis expenditures		32	
Adjustment from budgetary basis to GAAP basis		<u>\$ (405)</u>	

**NOXIOUS WEED CONTROL FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Excise taxes	\$ 1,202	\$ 1,259	\$ 57
Intergovernmental revenues			
Federal grants	25	29	4
State grants	-	57	57
Interfund/department charges for services	-	15	15
Total intergovernmental revenues	<u>25</u>	<u>101</u>	<u>76</u>
Interest earnings	<u>9</u>	<u>16</u>	<u>7</u>
TOTAL REVENUES	<u>1,236</u>	<u>1,376</u>	<u>140</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		809	
Supplies		13	
Contract services and other charges		153	
Interfund payments for services		136	
Total physical environment	<u>1,169</u>	<u>1,111</u>	<u>58</u>
Capital outlay			
Capitalized expenditures	14	10	4
Transfers out	<u>171</u>	<u>171</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,354</u>	<u>1,292</u>	<u>62</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (118)</u>	84	<u>\$ 202</u>
Adjustment from budgetary basis to GAAP basis		32 <sup>(a)</sup>	
Excess of revenues over expenditures		<u>116</u>	
Fund balance - January 1, 2007		253	
Fund balance - December 31, 2007		<u>\$ 369</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (6)	
Encumbrances not included in GAAP basis expenditures		38	
Adjustment from budgetary basis to GAAP basis		<u>\$ 32</u>	

**PARKS AND RECREATION FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 12,616	\$ 12,559	\$ (57)
Excise taxes	-	97	97
Total taxes	<u>12,616</u>	<u>12,656</u>	<u>40</u>
Licenses and permits	<u>120</u>	<u>266</u>	<u>146</u>
Intergovernmental revenues			
State grants	<u>41</u>	<u>42</u>	<u>1</u>
Charges for services			
General government	-	104	104
Culture and recreation	2,182	2,357	175
Interfund/department charges for services	1,497	1,991	494
Total charges for services	<u>3,679</u>	<u>4,452</u>	<u>773</u>
Interest earnings	<u>62</u>	<u>188</u>	<u>126</u>
Miscellaneous revenues			
Rents and royalties	2,539	1,595	(944)
Contributions from private sources	35	562	527
Other miscellaneous revenues	42	72	30
Total miscellaneous revenues	<u>2,616</u>	<u>2,229</u>	<u>(387)</u>
Transfers in	<u>3,036</u>	<u>3,036</u>	<u>-</u>
Sale of capital assets	<u>-</u>	<u>31</u>	<u>31</u>
<b>TOTAL REVENUES</b>	<u>22,170</u>	<u>22,900</u>	<u>730</u>
<b>EXPENDITURES</b>			
Current			
Culture and recreation			
Personal services		14,601	
Supplies		853	
Contract services and other charges		3,157	
Intergovernmental services		148	
Interfund payments for services		3,534	
Total culture and recreation	<u>23,711</u>	<u>22,293</u>	<u>1,418</u>
Capital outlay			
Capitalized expenditures	97	144	(47)
Transfers out	<u>40</u>	<u>-</u>	<u>40</u>
<b>TOTAL EXPENDITURES</b>	<u>23,848</u>	<u>22,437</u>	<u>1,411</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,678)</u>	463	<u>\$ 2,141</u>
Adjustment from budgetary basis to GAAP basis		46 <sup>(a)</sup>	
Excess of revenues over expenditures		509	
Fund balance - January 1, 2007		3,697	
Fund balance - December 31, 2007		<u>\$ 4,206</u>	
 (a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (65)	
Encumbrances not included in GAAP basis expenditures		111	
Adjustment from budgetary basis to GAAP basis		<u>\$ 46</u>	

**RECORDER'S OPERATION AND MAINTENANCE FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
Entitlements and shared revenues	\$ 756	\$ 815	\$ 59
Charges for services			
General government	1,279	1,352	73
Interest earnings	111	189	78
<b>TOTAL REVENUES</b>	<u>2,146</u>	<u>2,356</u>	<u>210</u>
<b>EXPENDITURES</b>			
Current			
General government services			
Personal services		600	
Supplies		69	
Contract services and other charges		367	
Interfund payments for services		57	
Total general government services	<u>2,516</u>	<u>1,093</u>	<u>1,423</u>
Capital outlay			
Capitalized expenditures	264	132	132
Transfers out	4	821	(817)
<b>TOTAL EXPENDITURES</b>	<u>2,784</u>	<u>2,046</u>	<u>738</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (638)</u>	310	<u>\$ 948</u>
Adjustment from budgetary basis to GAAP basis		77 <sup>(a)</sup>	
Excess of revenue over expenditures		387	
Fund balance - January 1, 2007		3,661	
Fund balance - December 31, 2007		<u>\$ 4,048</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (70)	
Encumbrances not included in GAAP basis expenditures		147	
Adjustment from budgetary basis to GAAP basis		<u>\$ 77</u>	

**RISK ABATEMENT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Charges for services			
Interfund/department charges for services	\$ -	\$ 143	\$ 143
Interest earnings	-	217	217
Miscellaneous revenues	-	2	2
Transfers in	650	650	-
<b>TOTAL REVENUES</b>	<u>650</u>	<u>1,012</u>	<u>362</u>
<b>EXPENDITURES</b>			
Current			
General government services			
Personal services		7	
Supplies		3	
Contract services and other services		173	
Interfund payments for services		29	
Total general government services	<u>1,151</u>	<u>212</u>	<u>939</u>
Capital outlay			
Capitalized expenditures	-	3	(3)
<b>TOTAL EXPENDITURES</b>	<u>1,151</u>	<u>215</u>	<u>936</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (501)</u>	797	<u>\$ 1,298</u>
Adjustment from budgetary basis to GAAP basis		(10) <sup>(a)</sup>	
Excess of revenues over expenditures		<u>787</u>	
Fund balance - January 1, 2007 (Restated)		7,728 <sup>(b)</sup>	
Fund balance - December 31, 2007		<u>\$ 8,515</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized gain on investments, on a GAAP basis		\$ 40	
Operating transfers out not included in GAAP basis expenditures		(50)	
Adjustment from budgetary basis to GAAP basis		<u>\$ (10)</u>	

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.



**RIVER IMPROVEMENT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,690	\$ 2,730	\$ 40
Business and other taxes	-	20	20
Total taxes	<u>2,690</u>	<u>2,750</u>	<u>60</u>
Intergovernmental revenues			
Federal grants	349	221	(128)
State grants	691	759	68
Total intergovernmental revenues	<u>1,040</u>	<u>980</u>	<u>(60)</u>
Miscellaneous revenues	1	1	-
Transfers in	1,728	1,665	(63)
Sale of capital assets	-	3	3
TOTAL REVENUES	<u>5,459</u>	<u>5,399</u>	<u>(60)</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		1,614	
Supplies		318	
Contract services and other charges		1,426	
Intergovernmental services		217	
Interfund payments for services		873	
Total physical environment	<u>4,562</u>	<u>4,448</u>	<u>114</u>
Transfers out	<u>1,471</u>	<u>1,454</u>	<u>17</u>
TOTAL EXPENDITURES	<u>6,033</u>	<u>5,902</u>	<u>131</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (574)</u>	(503)	<u>\$ 71</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		392	
Deficiency of revenues under expenditures		(111)	
Fund balance - January 1, 2007		765	
Fund balance - December 31, 2007		<u>\$ 654</u>	

**SURFACE WATER MANAGEMENT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 235	\$ 138	\$ (97)
State grants	862	612	(250)
Entitlements and shared revenues	724	867	143
Intergovernmental services	215	116	(99)
Total intergovernmental revenues	<u>2,036</u>	<u>1,733</u>	<u>(303)</u>
Charges for services			
General government	30	28	(2)
Physical environment	23,507	19,092	(4,415)
Economic environment	-	7	7
Interfund/department charges for services	19,602	21,775	2,173
Total charges for services	<u>43,139</u>	<u>40,902</u>	<u>(2,237)</u>
Fines and forfeits	3	-	(3)
Interest earnings	57	184	127
Miscellaneous revenues	56	66	10
Transfers in	<u>8,766</u>	<u>8,286</u>	<u>(480)</u>
TOTAL REVENUES	<u>54,057</u>	<u>51,171</u>	<u>(2,886)</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		27,640	
Supplies		1,071	
Contract services and other charges		1,603	
Intergovernmental services		1,133	
Interfund payment for services		7,559	
Total physical environment	<u>41,229</u>	<u>39,006</u>	<u>2,223</u>
Debt service			
Interest and other debt service costs	<u>45</u>	<u>48</u>	<u>(3)</u>
Capital outlay			
Capitalized expenditures	134	148	(14)
Transfers out	<u>13,589</u>	<u>13,461</u>	<u>128</u>
TOTAL EXPENDITURES	<u>54,997</u>	<u>52,663</u>	<u>2,334</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (940)</u>	(1,492)	<u>\$ (552)</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		1,375 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(117)	
Fund balance - January 1, 2007		2,049	
Fund balance - December 31, 2007		<u>\$ 1,932</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (62)	
Encumbrances not included in GAAP basis expenditures		1,437	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,375</u>	

**VETERANS AND HUMAN SERVICES FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 13,700	\$ 13,782	\$ 82
Business and other taxes	-	106	106
Total taxes	<u>13,700</u>	<u>13,888</u>	<u>188</u>
Interest earnings	-	932	932
Sale of capital assets	-	15	15
TOTAL REVENUES	<u>13,700</u>	<u>14,835</u>	<u>1,135</u>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		642	
Supplies		45	
Contract services and other charges		1,681	
Interfund payments for services		533	
Total economic environment	<u>25,655</u>	<u>2,901</u>	<u>22,754</u>
Capital Outlay			
Capitalized expenditures	<u>123</u>	<u>1</u>	<u>122</u>
Transfers out	<u>500</u>	<u>500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>26,278</u>	<u>3,402</u>	<u>22,876</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (12,578)</u>	11,433	<u>\$ 24,011</u>
Adjustment from budgetary basis to GAAP basis		180 <sup>(a)</sup>	
Excess of revenues over expenditures		<u>11,613</u>	
Fund balance - January 1, 2007		<u>13,012</u>	
Fund balance - December 31, 2007		<u>\$ 24,625</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (347)	
Encumbrances not included in GAAP basis expenditures		527	
Adjustment from budgetary basis to GAAP basis		<u>\$ 180</u>	

**VETERANS' RELIEF FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,310	\$ 2,308	\$ (2)
Business and other taxes	-	18	18
Total taxes	<u>2,310</u>	<u>2,326</u>	<u>16</u>
Miscellaneous revenues	-	2	2
Sale of capital assets	-	2	2
TOTAL REVENUES	<u>2,310</u>	<u>2,330</u>	<u>20</u>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		480	
Supplies		75	
Contract services and other charges		1,322	
Interfund payments for services		368	
Total economic environment	<u>2,404</u>	<u>2,245</u>	<u>159</u>
Transfers out	<u>308</u>	<u>301</u>	<u>7</u>
TOTAL EXPENDITURES	<u>2,712</u>	<u>2,546</u>	<u>166</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (402)</u>	(216)	<u>\$ 186</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		5	
Deficiency of revenues under expenditures		(211)	
Fund balance - January 1, 2007		671	
Fund balance - December 31, 2007		<u>\$ 460</u>	

**YOUTH EMPLOYMENT PROGRAMS FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 8,366	\$ 6,145	\$ (2,221)
Intergovernmental services	500	352	(148)
Total intergovernmental revenues	<u>8,866</u>	<u>6,497</u>	<u>(2,369)</u>
Charges for services			
Interfund/department charges for services	<u>-</u>	<u>329</u>	<u>329</u>
Miscellaneous revenues			
Rents and royalties	500	342	(158)
Contributions from private sources	205	-	(205)
Other miscellaneous revenues	412	(15)	(427)
Total miscellaneous revenues	<u>1,117</u>	<u>327</u>	<u>(790)</u>
Transfers in	<u>2,311</u>	<u>1,731</u>	<u>(580)</u>
TOTAL REVENUES	<u>12,294</u>	<u>8,884</u>	<u>(3,410)</u>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		5,530	
Supplies		145	
Contract services and other charges		1,322	
Interfund payments for services		1,809	
Total economic environment	<u>12,375</u>	<u>8,806</u>	<u>3,569</u>
Capital outlay			
Capitalized expenditures	<u>-</u>	<u>29</u>	<u>(29)</u>
Transfers out	<u>12</u>	<u>12</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,387</u>	<u>8,847</u>	<u>3,540</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (93)</u>	37	<u>\$ 130</u>
Fund balance - January 1, 2007		3	
Fund balance - December 31, 2007		<u>\$ 40</u>	

**YOUTH SPORTS FACILITIES GRANT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Retail sales and use taxes	\$ 653	\$ 709	\$ 56
Interest earnings	46	79	33
<b>TOTAL REVENUES</b>	<u>699</u>	<u>788</u>	<u>89</u>
<b>EXPENDITURES</b>			
Current			
Culture and recreation			
Personal services		100	
Contract services and other charges		1,485	
Interfund payments for services		15	
Total culture and recreation	<u>1,686</u>	<u>1,600</u>	<u>86</u>
<b>TOTAL EXPENDITURES</b>	<u>1,686</u>	<u>1,600</u>	<u>86</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (987)</u>	(812)	<u>\$ 175</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		642 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(170)	
Fund balance - January 1, 2007		1,714	
Fund balance - December 31, 2007		<u>\$ 1,544</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (28)	
Encumbrances not included in GAAP basis expenditures		670	
Adjustment from budgetary basis to GAAP basis		<u>\$ 642</u>	